

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rohit Patel  
DOCKET NO.: 04-23421.001-R-1  
PARCEL NO.: 03-22-202-039-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Rohit Patel, the appellant, by attorney Joanne Elliott of Elliott and Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a six-year-old, two-story single-family dwelling of masonry construction and located in Wheeling Township, Cook County. The residence contains three and one-half bathrooms, a finished basement, air conditioning, a fireplace and a two-car garage. The appellant claimed the subject contained 4,771 square feet of living area. The Assessor's records indicate 6,500 square feet. As evidence, the appellant submitted a copy of a site plan for floors one and two with building dimensions and floor area totals. The totals disclosed a smaller total for the second floor of 2,328 and 2,443 for the first floor. A cursory review of the second floor dimensions discloses the foyer and family room areas extend two floors and are not included in the second floor area count that should total about 3,155 +/- square feet. The Assessor includes all interior space as living area. The first floor with the garage total area of 672 square feet would total 3,115 square feet confirming the second floor's approximate 3,155 square feet of living area. However, this would indicate the Assessor has included the garage with 672 square feet as living space or 6,500 less 672 +/- would equal approximately 5,800 square feet. Therefore, the PTAB finds the subject contains approximately 5,800 square feet of living area.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of the subject's assessment, the appellant offered four suggested comparable properties located within a mile of the subject with lots ranging in size from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,501  
IMPR. \$50,476  
TOTAL: \$62,977

Subject only to the State multiplier as applicable.

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25,000 to 45,869 square feet. The comparables consist of two-story single-family dwellings of frame, masonry or frame and masonry construction and are between nine and twelve years old. The comparables contain between two and five bathrooms with half baths, full basements, one finished, air conditioning, fireplaces and one or three-car garages. The comparables contain between 5,652 and 8,072 square feet of living area and have improvement assessments ranging from \$35,689 and \$60,802 or from \$6.31 to \$7.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$50,476, or \$8.70 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered three suggested comparable properties located within three blocks of the subject. The comparables consist of two-story single-family dwellings of frame and masonry, frame or masonry construction and range in age from four to twelve years old. The comparables contain three or four bathrooms with half baths, finished basements, air conditioning, fireplaces and three-car garages. The comparables contain between 3,574 and 5,437 square feet of living area and have improvement assessments ranging from \$46,444 and \$56,627 or from \$10.20 to \$12.99 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

Both parties submitted a total of seven comparables with some similarities to the subject. These properties have improvement assessments of \$6.31 to \$12.99 per square foot of living area. The subject's per square foot improvement assessment of \$8.70 is within this range of properties. The PTAB finds the seven comparables carry insufficient weight to effect a change in the subject's assessment due to the considerable differences found in all the comparables when compared to the subject. There are serious differences in living area, construction, location and lot size. The PTAB finds the appellant's evidence is insufficient to effect a change in the current assessment. The

living area issue should be resolved by an appeal to the Assessor.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.